Tax Enforcement Procedures Manual

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Municipal Advisory Services Unit
Government Relations and Aboriginal Affairs

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INTRODUCTION

The purpose of this manual is to provide assistance to municipalities when taking action under *The Tax Enforcement Act*. The manual outlines each step in the process, from listing the lands in arrears through to disposal of property.

It is important that procedures be strictly followed in order to protect the rights of both property owners and the municipality. The responsibility to ensure proper procedures are followed lies with the municipality. The registrar is not responsible for "any losses or damage sustained on account of an error made by a municipality in the acquisition of title" (Section 29, *The Tax Enforcement Act*).

All references in this manual, unless otherwise stated, are to *The Tax Enforcement Act*. However, this manual is not a substitute for the Act and it is important to consult the legislation.

The following are the steps involved in carrying out the tax enforcement proceedings.

Please note that if the tax enforcement process was started under the old-world system, the treasurer does not have to start the tax enforcement process from the beginning. The tax enforcement process can continue in the New World from the last point left off at the time of conversion to ISC.

SEARCHING FOR A TITLE

Correct legal land descriptions are important in all phases of the tax enforcement procedure and care should be given to obtaining these descriptions.

The treasurer can obtain the legal land description for a parcel or parcels of land two ways:

1. Contacting Information Services Corporation (ISC) and requesting a copy of title; or
2. Using the ISC website to search for a title.

The steps to perform a Quick Search on the ISC website are as follows:

- Select the **LAND SYSTEM** tab
- Select the **LAND REGISTRY** link
- Select the **QUICK SEARCH** link (performing a Quick Search will provide the treasurer all the necessary information needed for tax enforcement)
- Select the arrow to the right of Search by Field (Quick Search allows you to search by Parcel Number, Title Number, Owner Name or Legal Description)
- Select a criterion and click the **SEARCH** button.

Performing a search for title will ensure that tax enforcement proceedings are not delayed because of incorrect legal description, registered owner(s), or title number.

The address for the ISC website is www. isc.ca

STEPS IN TAX ENFORCEMENT

Preparation of List Of Lands In Arrears (Section 3)

The treasurer must each year, prepare a list of lands on which the taxes have been in arrears (Form 1). Property taxes are in arrears if they are outstanding after December 31.

The list must be in duplicate with the arrears of taxes outstanding at the date of submission set opposite each parcel.

***Note*:**

The list must be prepared not later than November 15 in each year.

The list of arrears can be advertised as early as January 1 of the year following when taxes were levied.

When preparing the list of arrears, the treasurer shall list the legal description and title number that is registered with ISC.

In preparing the list, the following should be considered:

Land always includes improvements.

If a municipality has penalties for late payment of arrears, the penalties are included.

Land subject to distress or other tax collection procedures such as seizure of goods or assignment of rent may be included in the list.

Lands against which tax liens are currently registered are not included in the list.

Crown lands are not included in the list.

Lands registered in the name of the municipality may be included in the list. If title is reissued in the name of the municipality, this will have the effect of wiping out encumbrances that may have been registered by a purchaser under agreement.

Land may be placed on the list and dealt with pursuant to this Act whether or not buildings, parts of buildings, structures or fixtures on the land belong to the person having title to the land, where taxes are in arrears with respect to either the land or the buildings, parts of buildings, structures or fixtures.

Tax arrears equal to or less than 1/2 of the previous year's levy may be deleted from the list by resolution of council. If a resolution is passed, all affected properties must be omitted from the list.

***Suggestion*:**

After the list has been prepared, submit it to the head of council. One copy of the list is deposited with the clerk/administrator and the other with the treasurer. A resolution accepting the list as presented should be passed at a council meeting.

Advertising The List (Section 4)

The list of arrears must be presented to the head of council, not later than November 15. The treasurer must then prepare a "Tax Enforcement List" in Form 2 showing the estimated cost of advertising along with the amount of arrears and any penalties.

Suggestion:

In order to encourage payment of taxes you may want to write taxpayers a letter informing them, if tax arrears are not paid by a certain date, a tax lien will be registered.

The "Tax Enforcement List" is advertised to notify property owners that unless the arrears of taxes and cost are paid, the treasurer at the expiration of 60 days from the date of advertisement, proceed to register an interest based on a tax lien in the Land Titles Registry.

The costs of advertising charged against each parcel are determined by dividing the total estimated cost of the advertisement by the number of parcels on the list.

Note:

Although the "Tax Enforcement List" is not a prescribed form, it is important that it parallel "Tax Lien" Form A. Therefore the Treasurer should indicate both the Legal Description and Title number for each property when advertising the list.

Since the amounts charged against each parcel must be included in the list, it is very important to get very close estimates from the newspapers. The charges are not allowed to be more than the actual cost so the estimates should not be high. If the estimates are low, the additional costs may be included as other costs against the property.

The tax enforcement list must be advertised in the following manner:

(a) in one issue of a newspaper published in the municipality. If there is no newspaper published in the municipality, the list must be in a newspaper published in the province and selected by resolution of council; and

(b) by posting one copy of the list in the treasurer's office for a period of at least 60 clear calendar days.

All of the above notices must contain a notification that unless arrears and costs are paid, the treasurer will, at the end of 60 clear calendar days from the date of the advertisement, proceed to register a tax lien.

***Note*:**

Council does not have authority to dispense with advertising the tax enforcement list.

As soon as the list is advertised, the advertising costs should be added to the municipal tax arrears on the tax roll.

It is no longer a requirement to Gazette the list.

Partial payment of arrears/costs does not prevent a lien from being registered. Subsection 3(1) indicates that the Act applies to land when the whole or a portion of the taxes are unpaid and subsection 10(1) indicates that a lien is to be filed on land the taxes against which are in arrears at the time of application to the registrar.

Council may, by resolution, wish to amend the list after it is advertised to delete the properties in which after payment the tax arrears are equal to or less than 1/2 of the previous year's levy.

Registration Of The Tax Lien (Section 10)

Tax liens are registered against titles at Land Registry.

After the expiry of the minimum 60 clear days following the advertisement of the list, the treasurer must forward to the registrar an application for interest registration along with a properly completed "Tax Lien" (prescribed Form A). The lien must be forwarded not later than January 31 next following.

This form must contain only those lands on which the arrears and costs (as published in the newspaper) have not been paid in full.

***Note the following when preparing the tax lien*:**

If mailing in the packet to ISC, prepare the list in duplicate (one copy is submitted to ISC, one copy is for your files). ISC will not return the packet. One copy of the list needs to be prepared if faxing or mailing the packet;

List the land by description and title number only (do not show the arrears of taxes and costs);

Sign and affix the municipal seal to the tax lien; and

Submit the one copy of the "Application for Interest Registration" along with prescribed Form A "Tax Lien" to the Registrar no later than January 31.

The registrar will register the interest based on the tax lien, noting on the form the date of registration and the interest number assigned to the lien. When the packet(s) registers, ISC will automatically send a verification notice to the submitting party (i.e. a lawyer, if the municipality has contracted a lawyer to perform tax enforcement proceedings on behalf of the municipality), as well as notifications to the municipality as holder of the interest, and the owners of the titles affected. The treasurer shall record this information on the "Tax Roll" and "Tax Enforcement Record" (Form 3) for each property.

***Suggestion*:**

Set up a separate file folder for each property on which a tax lien is filed and keep copies of all tax enforcement forms, correspondence, invoices, records, notations of phone calls, and any other information relating to the property.

Each parcel of land on the "Tax Lien" (prescribed Form A) should be recorded on a separate "Tax Enforcement Record" (Form 3). Indicate the date after which application for title proceedings can commence. Also mark on a calendar this date for ease of reference.

It is suggested that if the municipality does not have a rubber stamp seal, that it pass a resolution to purchase one. All packets submitted to Land Registry are imaged on to a computer, and stored in an Image Library, which does not recognize an embossed seal. The packet may be rejected if the seal is not clearly visible.

***Note*:**

The fee charged for registering a tax lien is paid to the registrar by the municipality at the time of interest registration.

The cost of registering a tax lien is then added to arrears of taxes.

If a certain parcel of land was missed from the first list, a second list, which includes this land, could be prepared and published. This would also require a subsequent tax lien to be registered in Land Registry against this land.

Withdrawal Of A Tax Lien (Section 19)

The owner or anyone can have the lien removed by paying to the treasurer *all* of the following:

(a) The arrears of taxes and penalties (the current taxes are not required to be paid for removal of a tax lien).

(b) Other costs, which may include:

(i) Any expenses incurred while proceeding with tax enforcement such as postage, ISC fees, payments made to process servers to deliver a notice, telephone expenses and additional advertising costs;

(ii) Insurance premiums paid by the municipality;

(iii) All legal and administrative costs incurred by the municipality, including reasonable amounts to reflect the time expended and costs incurred by employees of the municipality who act in a legal or administrative capacity;

(iv) Repair and maintenance to buildings, structures and fixtures;

(v) Cleaning, including the cleaning of environmental contamination; and

(vi) Fee paid by the municipality to the Provincial Mediation Board under *The Provincial Mediation Board Act*.

***Note*:**

The costs included in Part (b) are to be separately recorded on the tax roll as soon as the costs are incured.

Any costs and expenses that remain unpaid after December 31 in the year in which they are imposed are to be considered part of the arrears. Therefore, the costs and expenses will be subject to the penalties stipulated in the municipality's penalty bylaw.

All payments made with respect to the land are to be first applied towards the payment of the costs included in (b).

The treasurer shall forward to the registrar an "Application for Interest Discharge" along with a properly completed "Withdrawal of Tax Lien" (prescribed Form B) to Land Registry if all arrears and costs under Section 19 have been paid.

***Note*:**

The lien is not withdrawn if only partial payment is made.

Update "Tax Roll" and "Tax Enforcement Record" (Form 3) by entering the date on which the tax lien was removed.

Proceedings For Title

Six months after the tax lien has been registered the council may authorize the treasurer, by resolution, to start proceedings for title (Section 22).

Once council authorizes proceedings for title, the treasurer has authority to carry through the procedures until the title has been transferred into the name of the municipality. Only by resolution can council stop the tax enforcement proceedings.

Council may make application to the Provincial Mediation Board to start proceedings earlier than the six-month waiting period. The Provincial Mediation Board may give the municipality permission to start proceedings earlier than the minimum six month waiting period if it is satisfied that one or more of the following exists:

(a) building deterioration if action is not taken;
(b) very low property value;
(c) high clean up costs relative to value of the property;
(d) high tax arrears relative to the value of the property; or
(e) owner has abandoned the property.

***Note*:**

At any point the land can be redeemed by any person paying the taxes and costs as specified in Section 19.

After authorization has been given to apply for title, the procedures followed vary according to the assessed value.

The **assessed value** refers to **taxable assessed value**.

Last revised assessment roll refers to the municipal assessment roll confirmed by the Saskatchewan Assessment Management Agency (SAMA) as of the date of the action or request under the Act.

Assessed Value $5000 or Less (Section 26)

To proceed under this Section all of the following conditions must be met:

(a) as of the date of the council resolution to start proceedings for title the assessed value is $5000 or less;

(b) following the six month "Notice" (prescribed Form C) the arrears of taxes have not been paid;

(c) no payment of taxes has been made in the two years immediately preceding service of the six month "Notice"; and

(d) no person is residing on the parcel.

***Note*:**

If the conditions outlined above change at any time during the process, use procedures for assessed value over $5000.

For parcels of land which meet the criteria specified, only the six month "Notice" (prescribed Form C), "Request for Registrar to Issue Title" (prescribed Form H) and "Affidavit of Value" (to form part of H) are required for transfer of title to the municipality. Each step is explained in further detail as follows.

Six Month Notice (Assessed Value $5000 and under) (Subsection 26(1))

The six month "Notice" (prescribed Form C) may be made anytime after the expiration of six months following the registration of the "Tax Lien" (prescribed Form A) if the taxes remain unpaid and the council, by resolution, authorizes proceedings to request title.

The treasurer shall:

(a) Requisition from the registrar, for the purpose of title acquisition, a search of the title.

(b) Prepare the six month "Notice" (prescribed Form C). Use the land description as it appears on the "Title".

(c) Deliver the six month "Notice" (prescribed Form C) to the assessed owner by registered mail or in person.

(d) Prepare a Certificate of "Assessed Owner and Value" (prescribed Form D).

(e) Prepare a "Declaration of Other Services Made" (prescribed Form E) and attach the receipt from the postmaster for the registered letter.

***Note*:**

When the assessed value is $5000 or less serve the six month "Notice" (prescribed Form C) only on the assessed owner.

If the municipality has issued prescribed Form "C" prior to the change in regulation and the property in question had a value over $2000 and $5000

Six month "Notice" (prescribed Form C) to the assessed owner is to be served by personal service or registered mail. If the same person is to be given notice for more than one parcel, it is sufficient to mail only one notice with respect to all parcels, however, if the treasurer chooses to send more than one notice to the same person, they must be mailed separately.

The date the notice is deemed to have been served is the date on the postmaster's receipt. The receipt must be attached to a "Declaration of Other Services Made" (prescribed Form E).

If the treasurer wishes to deliver the notice personally, service is deemed to have been made when the notice was personally delivered. An "Affidavit of Personal Service" (prescribed Form F) must be completed for each notice served in person. Swear or affirm the affidavit immediately because of possible changes in personnel.

The six month "Notice" (prescribed Form C), "Certificate of Assessed Owner and Value" (prescribed Form D) and "Declaration of Other Services Made" (prescribed Form E) are not forwarded to Land Registry.

If the assessed owner has agreed with the municipality to pay the tax arrears, Council may, by resolution, postpone tax enforcement proceedings.

Apply to Registrar for Transfer of Title (Assessed Value under $5000) (Section 26)

Six months from the date the "Notice" (prescribed Form C) is deemed to have been served, if the land has not been redeemed by paying the taxes and costs according to Section 19, Council may, by resolution, authorize the treasurer to apply to the registrar in the prescribed form, for registration of a transfer of title by submitting the following:

(a) For a single title transfer, an Application for Transfer (Single Title). For multiple title transfer, an Application for Transfer (Part I: Surrender and an Application for Transfer (Part II: Setup).

(b) "Request to Registrar to Issue Title" (prescribed Form H); and

(c) "Affidavit of Value" (to form part of H).

The registrar will, upon receipt of the request, issue title to the property in the name of the municipality.

The title will, subject to the provisions of Section 27, be free of all encumbrances and no person except the municipality shall be entitled to the land.

***Note*:**

Consent of the Provincial Mediation Board is not required when the assessed value is $5000 or less.

Assessed Value Over $5000 (Section 26.1)

For parcels where the assessed value is over $5000 the following steps are required.

Six Month Notice (Assessed Value over $5000) (Section 23)

When proceeding with six month notice:

(a) The treasurer shall obtain a copy of the title(s) from Information Services Corporation.

(b) Prepare a "Certificate as to Assessed Owner and Value" in prescribed Form D.

Use the land description as it appears on the title.

***Suggestion*:**

The above certificates must be retained in your files as well as copies of all other documents.

(c) Prepare and serve the six month "Notice" in prescribed Form C on all persons who appear by:

(i) the information received according to the title (clause 24(2)(a));

(ii) the last revised assessment roll for the municipality (clause 24(2)(b)).

***Suggestion*:**

A list of the names and addresses of all parties being notified could also be provided to each party when the notices are being served.

Those persons served with the six month "Notice" (prescribed Form C) will include:

(a) Registered owner (if the municipal records indicate an address other than what is shown on the records of the Land Titles Registry), the notice may be served, in the treasurer's opinion, to the most current address (Section 26.2).

***Note*:**

The treasurer should document reasons for opinion as to the most current address OR you may wish to send to both addresses.

Each person named on the title is served a notice individually even though they may be joint owners e.g. husband and wife.

(b) Assessed owner if different from registered owner (if there is an alternative address) should be served at both addresses.

Note:

Where the same person is to be given notice for more than one parcel, it is sufficient to mail only one notice with respect to all parcels. However, if separate notices are issued, they must each be sent in a separate envelope.

(c) All parties listed on the title that have a registered interest.

(d) Federal Farm Debt Mediation Service (FDMS) if agricultural land owned by a farmer is involved. Section 21 of the *Farm Debt Mediation Act* (FDMA) requires submission of a notice (attached as Form 4.1 in Appendix D) in addition to the six month "Notice" (prescribed Form C). Service of this notice must meet the requirements of the FDMS. For further information, contact the FDMS at 1-866-452-5556 or (306) 780-5544.

Persons not required to be notified:

(a) Persons whose interest in the land will not be affected by the municipality obtaining title (Section 27). Includes those with registered easements for public utilities and right-of-ways.

***Suggestion*:**

When in doubt serve the notice on all persons who have an interest to avoid possible problems at a later date.

Service of Notice (Assessed Value over $5000) (Section 23)

Service of notice must be by personal service or registered mail.

(a) Personal Service

(i) Personal service may be used in all instances.

(ii) "Affidavit of Personal Service" (prescribed Form F) must be completed for each notice served in person. Swear or affirm the affidavit immediately because of possible changes in personnel.

(iii) The date service is deemed to have been made is the date notice was personally served.

(b) Registered Mail

(i) Registered mail is required for all service of notice by mail. **Acknowledgement of receipt card (A.R. card) is no longer a requirement.**

(ii) Prepare prescribed Form E, "Declaration of Other Services Made" listing all persons served the "Notice" in prescribed Form C by registered mail.

(iii) The date service is deemed to have been made is the date stamped on the postmaster's receipt for the registered letter containing the "Notice". Be sure the receipt is attached to prescribed Form E.

Note:

The six month waiting period begins on the date service is deemed to have been made on the last person served (mark your calendar for future reference).

If the municipality has issued prescribed Form "C" prior to the change in regulation and the property in question had a value over $2000 and under $5000, the municipality would revert back to the process outlined in Section 26 Value under $5000.

In the file for each property retain:

(i) a copy of the "Certificate as to Assessed Owner and Value" (prescribed Form D), "Declaration of Other Services Made" (prescribed Form E) and "Affidavit of Personal Service" (prescribed Form F);

(ii) a copy of the "Notice" (prescribed Form C) with a list of the persons on whom it was served and how it was served;

(iii) receipts for postage and other expenses; and

(iv) receipts from the postmaster for registered mail.

Note:

The process a municipality would follow if it has began tax enforcement on a property valued between $2000 and $5000 is outlined below:

Example: If the municipality issued Form "C" on May 30, 2003 on a property worth $3000, under the prior regulations the municipality would have to follow the steps outlined in Section 26.1 "Value over $2000. Since the threshold value has changed to $5000 on June 4, 2003, the property would fall under $5000 threshold and thus the municipality would now only have to wait the six months after issuing Form "C" before applying for title, rather than having to apply to the Provincial Mediation Board for Consent, waiting for the consent to be granted, issue a Form G "Thirty Day Final Notice" and then applying to transfer title after the thirty days has expired.

Consent of the Provincial Mediation Board (Assessed Value over $5000) (Section 24)

Consent of the Provincial Mediation Board is required for all properties over $5000 in value.

Submit a "Request for Consent" (Form 5) to the Provincial Mediation Board for permission to make final application for title. (Attach a copy of the "Title").

Subsection 7(1) of *The Provincial Mediation Board Act* reads as follows:

"No proceeding shall be taken to obtain title to land under Section 24 of *The Tax Enforcement Act*, except with prior written consent of the board given after the expiration of the period of six months mentioned in that Section."

The Board may issue "consent". This will be in the form of a letter giving the municipality permission to proceed to take title.

The consent may be subject to what is called a "conditional order" and may include any of the following conditions:

(a) The proceeds of the sale must be applied to the taxes on any other lands in the municipality of the same owner that are in arrears.

(b) The property must be sold back to the assessed owner or some other person.

(c) The profits from the sale of the property must be transferred back to the previous owner.

(d) The land must be transferred to the mortgage holder upon payment of the tax arrears, penalties and costs.

When the consent of the Board has been received, the treasurer may proceed with the 30 day "Final Notice" (prescribed Form G).

However, the Board may issue a prohibition order. A prohibition order is an order that stops a municipality from taking any further tax enforcement steps and applying for title. The Board may issue this order even after consent has been issued. If a prohibition order is issued, this entitles the person, under Section 19 or 20, to redeem the land. The board may request that person to make a payment to the municipality by a certain date.

If full payment is made, the land is considered redeemed.

If payment is not made by the date given on the prohibition order, the prohibition order will automatically expire. The treasurer may then proceed with the 30 day "Final Notice" (prescribed Form G).

***Suggestion*:**

If problems arise, the treasurer should at any point feel free to contact the Provincial Mediation Board for direction. Further information is also included in an information sheet provided by the Board which is included after Form 5 in Appendix D.

Thirty Day Final Notice (Assessed Value over $5000) (Section 24)

The procedure for the 30 day "Final Notice" (prescribed Form G) for title is similar to that required for the six month "Notice". Consent of the Provincial Mediation Board is required before proceeding with the 30 day "Final Notice".

(a) The treasurer shall obtain a copy of title from Information Services Corporation.

(b) Prepare a "Certificate as to Assessed Owner and Value" in prescribed Form D.

(c) Prepare the 30 day "Final Notice" in prescribed Form G.

Use the land description as it appears on the "Title".

(d) Serve the "Final Notice" in prescribed Form G on all parties who have an interest in the land as shown by:

(i) The Title;

(ii) The last revised assessment roll for the municipality; and

(iii) The "Certificate of Assessed Owner and Value".

If there are changes in ownership, serve owners as recorded in the new records.

Final notice must be by personal service or registered mail.

(e) Personal Service

(i) Personal service may be used in all instances.

(ii) "Affidavit of Personal Service" (prescribed Form F) must be completed for each notice served in person.

(iii) The date service is deemed to have been made is the date notice was personally served.

(f) Registered Mail

(i) Registered mail is required for all final notices by mail. **Acknowledgement of receipt card (A.R. card) is no longer a requirement.**

(ii) Prepare in prescribed Form E, "Declaration of Other Services Made" listing all persons served the 30 day "Final Notice" in prescribed Form G by registered mail.

(iii) The date service is deemed to have been made is the date stamped on the postmaster's receipt for the registered letter containing the "Final Notice". Be sure the receipt is attached to prescribed Form E.

***Note*:**

If the registered and assessed owner is the same person but the addresses on the assessment roll and the records of the Land Titles Registry, the treasurer may cause notice to be served on the person at each of those addresses.

The 30 day waiting period begins on the date service is deemed to have been made on the last person served (mark your calendar for future reference).

Request for Registrar to Issue Title (Assessed Value over $5000) (Section 26.1)

Thirty days from the date the 30 day "Final Notice" (prescribed Form G) is deemed to have been served, Council may, by resolution, authorize the treasurer to apply to the registrar to issue title by submitting the following:

(a) To transfer a single title the treasurer will need an "Application for Transfer (Single Title)". For a multiple title transfer the treasurer will need an "Application for Title Transfer (Part I: Surrender) and an Application for Title Transfer (Part II: Setup)

(b) "Request to Registrar to Issue Title" (prescribed Form H); and

(c) "Affidavit of Value" (to form part of H). Delete and initial clauses 3, 4, and 5 in this affidavit.

The Registrar will, upon receipt of the request, issue title to the property in the name of the municipality.

The title will, subject to the provisions of Section 27, be free of all encumbrances and no person except the municipality shall be entitled to the land.

***Note*:**

Once title is transferred to the municipality under the provisions of *The Tax Enforcement Act*, the treasurer must immediately remove all arrears of taxes, current year taxes to the date of title transfer and other charges from the tax roll respecting that property and record them on the "Tax Enforcement Record" (Form 3). The balance of taxes owing to the end of the current year should be cancelled through council resolution.

If a person is occupying the land when the title is transferred to the municipality, that person is considered to be a tenant of the municipality.

Unusual Circumstances

***Problem*:**

(a) Owner is deceased.

***Suggested Solution*:**

Obtain a Death Certificate from the Department of Health, Vital Statistics Branch.

AND

Obtain a Surrogate or Queen's Bench Registrars Certificate from the Registrar, Court of Queen's Bench, Regina. The treasurer must supply the following information: Name and address of deceased, date of death, the amount of taxes and arrears owing, the assessment as shown in the last revised assessment roll, a copy of the title along with background information on the deceased.

Prepare Affidavit of Identity (Form 7) to the effect that the registered owner, the person named in the Death Certificate and the person named in the Surrogate Registrar's Certificate are one and the same person.

Serve the Notice (prescribed Form C) on the legal representative if one is shown on the Surrogate Registrar's Certificate. If one is not shown, serve the Notice (prescribed Form C) on the Public Trustee (usually trust company) for the Court of Queen's Bench nearest the property. A fee of $5.00 must accompany this service.

A judge of Her Majesty's Court of Queen's Bench for Saskatchewan, on application, may direct that a notice or document be served on the spouse or any named member of the family of the deceased person.

Problem:

(b) Owner is mentally disordered.

***Suggested Solution*:**

Serve "Notice" (prescribed Form C) on the property guardian or Public Trustee or a committee appointed by Order-In-Council. If the court has declared a person to be a "mentally disordered person", the property guardian or Public Trustee will register an interest to that effect on the title at Land Registry.

Disposal of Property Acquired under This Statute (Section 31)

Once the title is in the name of the municipality, the land **must** be offered for sale within 1 year by public auction or tender unless the Provincial Mediation Board orders something different.

A municipality may lease or use tax title property prior to the sale during the one year period in which the sale must take place. Council must distribute the proceeds of any sale as provided in subsection 33(1) of the Act.

If the property is leased, the proceeds of the lease are to be distributed in accordance with Section 33(1) of the *Provincial Mediation Board Act* as well as shared with the school division (subsection 291(2) of *The Education Act, 1995*).

Note:

If the land is not sold within the one year period, the municipality is no longer bound by a conditional order issued by the Provincial Mediation Board (subsection 31(1.1)).

The opening of the tenders or the public auction may only take place three weeks after advertising a notice in the following manner:

(i) in one issue of a newspaper published in or near the municipality in which the land is located;

(ii) by giving notice, by ordinary mail, to all school divisions in which the land is located; and

(iii) by posting one copy of the notice in the treasurer's office.

The municipality may reject any bid that is not sufficient to cover arrears, penalties and costs. When a bid is rejected, the municipality may sell the land by private sale at the best price available.

The municipality may accept the highest bid offered even if that bid is not sufficient to cover arrears, penalties and costs.

In the case of either public auction or private sale, the land may be sold on such terms as the council deems proper.

A municipality may retain for its own use the title to land acquired under this Act, however, it must pay all outstanding taxes and other liabilities (subsection 31(7)). A party that had legal rights to the property on the day before the municipality acquired the land may apply to a judge to force the sale of the land.

Municipal officials are prohibited from purchasing tax enforcement property other than at a public auction unless the property purchased is intended as a site for the official's home.

If the property is not intended for the official's home and is not sold by public auction but rather by tender - then all bids that are tendered must be submitted to the auditor of the municipality and no person other than the auditor shall be entitled to open and inspect the tendered bids.

Any sale of a parcel that is acquired contrary to these conditions is null and void.

Note:

Under Section 183 of the *Excise Tax Act*, when a municipality acquires property as a result of action taken under *The Tax Enforcement Act*, the subsequent sale of the property may be exempt from the Goods and Service Tax (GST).

Canada Customs and Revenue Agency advises that, if the property in question is a used residential house and the land immediately contiguous to the house, the acquisition and sale are not subject to GST.

Canada Customs and Revenue Agency considers the sale of all other tax title properties to be made in the course of the municipality's commercial activities and is therefore subject to GST.

For further information on the GST implications of tax title property sales, contact Canada Customs and Revenue Agency directly.

The provisions of *The Urban Municipality Act, 1984* and *The Rural Municipality Act, 1989* respecting the sale of land by municipalities do not apply to tax title property. However, if land is obtained by the municipality as a debt to settle taxes under Section 170 of *The Urban Municipality Act, 1984* and 385 of *The Rural Municipality Act, 1989* then the provisions for disposal of the property and the distribution of funds is in accordance with *The Tax Enforcement Act*.

Proceeds of Sale

Other than Dominion (the Crown - federal government and agencies) liens, which have priority, proceeds from the sale of tax title property must be distributed in the following manner:

1. All costs and expenses legally incurred during the process of obtaining the title are recovered first from the proceeds of the sale.

2. If the property sold for the exact value or less, the balance remaining after the costs are taken off must be prorated in accordance with the amounts outstanding between all of the taxing authorities involved.

3. If sold at a profit, all taxing authorities would be paid in full, any provincial interest(s) would be paid and any amount over and above this is, unless the Provincial Mediation Board has ordered that surplus funds be paid in another manner, revenue for the municipality and is not shared with other taxing authorities. Note provincial (Crown) interests *follow* federal and municipal claims.

4. Profit on sale of tax title property is general revenue of the municipality and is accounted for in the space provided for that purpose on the financial statement.

5. If the proceeds of the sale of the tax title property are not enough to discharge all taxes due on that particular land, the unpaid portion is cancelled and charged back to the respective taxing authorities (subsection 33(2)).

APPENDICES

Appendix A

ACCOUNTING FOR TAX ENFORCEMENT

To assist in the completion of the required forms an example using the imaginary Village of Wheatfield with the following taxes outstanding as of January 1, 20YY has been prepared.

Taxes in Arrears:

Lot 3 Block 5, Plan 65R02290, Extension 0	$820.00
Lot 7 Block 6, Plan 65R02290, Extension 0	$345.10
Lot 5 Block 8, Plan 60R09982, Extension 0	$987.27
Lot 22 Block 12, Plan 69R01346, Extension 0	$149.15

Within the example as prepared, we will follow Lot 3, Block 5, Plan 65R02290, Extension 0 through from the presentation to the council of the list of lands with arrears, to the transfer of the title to the municipality.

Calculations are based on a taxable assessment of $32,800 with a mill rate of 10 for municipal and 15 for school purposes. Penalty for tax arrears is 10%.

With respect to Lot 22, Block 12, Plan 69R01346, Extension 0 within the example, the tax lien was filed and then withdrawn following payment of the arrears outstanding.

FOR ALL OFFICES

Cash Payments Entry - to record expenses as they occur

Telephone Expense	Dr	
Postage Expense	Dr	
Legal Expenses (Title Transfer, etc.)	Dr	
Bank		Cr

Cash Receipts Entry - to record payment of expenses at time of redemption or sale.

Bank	Dr	
*Individual Accounts		Cr

*Credit Individual Accounts if the payments were received in the same year that the expenses were incurred.

FOR OFFICES WITH GENERAL LEDGER

Journal Entry

*Tax Enforcement Costs	Dr	
Telephone Expense		Cr
Postage Expense		Cr
Legal Expense		Cr
To transfer Tax Enforcement Costs		
re Lot ; Block ; Plan ; Title No.		
Sec ; Twp ; Rge ; W Meridian; Title No.		

Surplus	Dr	
Tax Enforcement Costs		Cr
To close expense account at year end.		

*Note: Tax Enforcement Costs will be an additional Chart of Account under General Government Services.

Final Accounting Entries for Transfer of Property to the Municipality

GENERAL JOURNAL

Operating Fund

March 25, 19XX

Tax Title Property		$4197.36	
Municipal Taxes Receivable			$1685.65
School Taxes Receivable			$2511.71
Due to School re Uncollected Taxes	$2511.71		
Due to school re Tax Enforcement			$2511.71

To record the transfer of Lot 3, Block 5, Plan 65R02290, Extension 0 to Tax Title Property

Accounting for Disposal of Tax Title Property

1)	Sold for the exact value		
	Bank	4197.36	
	Tax Title Property		4197.36
	Due to School re Tax Enforcement	2511.71	
	Due to School re Tax collection		2511.71
2)	Sold for a profit		
	Bank	5000.00	
	Tax Title Property		4197.36
	Profit on Tax Title Property Sold		802.64
	Due to School re Tax Enforcement	2511.71	
	Due to School re Tax Collection		2511.71
3)	Sold at a loss		
	Bank	3500.00	
	Allowance - Tax Title Property	280.06	
	Due to School re Tax Enforcement	* 417.30	
	Tax Title Property		4197.36
	Due to School re Tax Enforcement	* 2094.41	
	Due to School re Tax Collection		2094.41

Note: To determine the prorated values use the following formula.

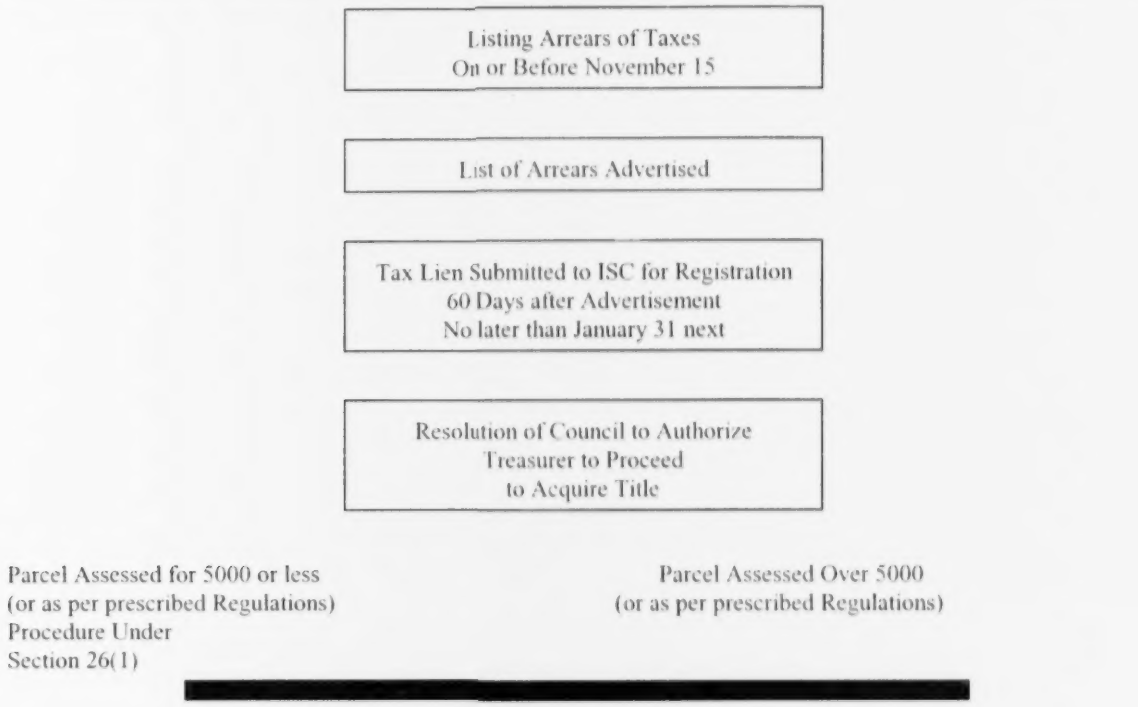
Due to School re Tax Enforcement Property) Tax Title Property
= Prorated Factor
(2511.71) 4197.36 = 59.8402%)

Prorated Factor x Property Sale price less costs
= Due to School re Tax Collections
(59.8402% x 3500.00 = 2094.41)

*Due to School re Tax Enforcement Property must equal $2511.71, when sold at a loss ($417.30 + $2094.41).

Appendix B

Flow Chart for Tax Enforcement


Listing Arrears of Taxes
On or Before November 15
List of Arrears Advertised
Tax Lien Submitted to ISC for Registration
60 Days after Advertisement
No later than January 31 next
Resolution of Council to Authorize
Treasurer to Proceed
to Acquire Title
Parcel Assessed for 5000 or less
(or as per prescribed Regulations)
Procedure Under
Section 26(1)
Parcel Assessed Over 5000
(or as per prescribed Regulations)
Notice (Form C)
6 Months After Registration of Lien
Request for Transfer of Title (Form H)
6 Months After Notice Deemed Served
Notice (Form C)
6 Months After Registration of Lien
Submit Request for Consent
to Mediation Board 6 Months
After Notice Deemed Served
Final Notice (Form G)
After Receiving Consent of Mediation Board
Request for Transfer of Title (Form H)
30 Days After Final Notice Deemed Served

Appendix C
Checklists

TAX ENFORCEMENT CHECKLIST
ASSESSED VALUE NOT MORE THAN $5000

Name of Municipality _____

Name of Registered Owner _____

Name of Assessed Owner _____

Legal Description of Property _____

Sec. 3 1. "List of Lands in Arrears" (Form 1): Date prepared _____

Sec. 3 2. List Submitted to Head of Council (Form 1): Date _____

Sec. 3 3. Council Resolution to Delete from List Arrears Equal to OR Less than 1/2 Previous Years' Levy; Yes __ No__ Date _____

Sec. 4 4. "Tax Enforcement List" (Form 2): Date prepared _____

Sec. 4 5. Advertising the List (Form 2): Date published _____

Sec. 4 6. Expiration of 60 Clear Days from the Date published: Date _____

Sec. 10 7. Registration of "Tax Lien" (Form A): Date prepared _____ Date registered _____

Sec. 22 8. Expiration of six months from registration of Tax Lien.

Sec. 22 9. Council Resolution to Authorize Proceedings to Request Title: Yes_____No_____Date_____

Sec. 26 10. a) Copy of "Title": Date requested _____

b) "Certificate as to Assessed Owner and Value" (Form D): Date prepared _____

Sec. 26 11. a) Six Month "Notice" (Form C): Date prepared/personal service or registered mail on assessed owner _____

b) "Declaration of Service" (Form E): Date prepared _____

c) "Affidavit of Personal Service" (Form F): Date prepared _____

d) Expiration of Six Month "Notice": Date _____

Sec. 26 12. "Request to Registrar to Issue Title" (Form H) and "Affidavit of Value" (to form part of Form H): Date prepared _____

TAX ENFORCEMENT CHECKLIST
ASSESSED VALUE GREATER THAN $5000

Name of Municipality _____

Name of Registered Owner _____

Name of Assessed Owner _____

Legal Description of Property _____

Sec. 3 1. "List of Lands in Arrears" (Form 1): Date prepared _____

Sec. 3 2. List Submitted to Head of Council (Form 1): Date _____

Sec. 3 3. Council Resolution to Delete from List Arrears Equal to OR Less than 1/2 Previous Years' Levy: Yes _____ No _____ Date _____

Sec. 4 4. "Tax Enforcement List" (Form 2): Date prepared _____

Sec. 4 5. Advertising the List (Form 2): Date published _____

Sec. 4 6. Expiration of 60 Clear Days from the Date published: Date _____

Sec.10 7. "Registration of Tax Lien" (Form A): Date prepared _____ Date registered _____

Sec.22 8. Expiration of six months from registration of Tax Lien.

Sec.22 9. Council Resolution to Authorize Proceedings to Request Title: Yes ____ No ____ Date _____

Sec.23 10. a) Copy of " Title": Date requested _____

b) Certificate as to Assessed Owner and Value": (Form D): Date prepared _____

Sec. 23 11. a) Six Month "Notice" (Form C): Date prepared/personal service or registered mail _____

b) "Declaration of Service" (Form E): Date prepared _____

c) "Affidavit of Personal Service" (Form F): Date prepared _____

d) Expiration of Six Month "Notice": Date _____

Sec. 24 12. "Request for Consent" (Form 5): Date _____ Granted _____ Rejected _____ Date _____

Sec.26.1 13. a) Copy of "Title": Date requested _____

b) "Certificate as to Assessed Owner and Value" (Form D): Date prepared _____

c) Thirty day "Final Notice" (Form G): Date prepared/personal service or registered mail prepared _____

d) "Declaration of Other Services Made" (Form E): Date prepared _____

e) "Declaration of Personal Service" (Form F): Date prepared _____

f) Expiration of 30 day "Final Notice": Date _____

Sec.26.1 14. "Request to Registrar to Issue Title" (Form H) and "Affidavit of Value" (to form part of Form H): Date prepared _____

Appendix D

Tax Enforcement Forms

Form 1 - List of Lands in Arrears
Form 2 - Tax Enforcement List
Form A - Tax Lien
Form 3 - Tax Enforcement Record
Form 4 - Tax Enforcement Procedure Summary
Form B - Withdrawal of Tax Lien
Sample Resolutions
Service Request
Form 4.1 - Notice of Intent (FDRB)
Form C - Notice (six month notice)
Form D - Certificate as to Assessed Owner and Value
Form E - Declaration of Other Services Made
Form F - Affidavit of Personal Service
Form 5 - Request for Consent
Form G - Final Notice (30 day notice)
Form H - Request to Registrar to Issue Title
Form H - Affidavit of Value - (to form part of H)
Form 6 - Sale by Tender
Form 7 - Affidavit
Form 8 - Affidavit of Identity
Form 9 - Request to Reduce Six Month Waiting Period

NOTE: Forms A to H utilized in the procedures under *The Tax Enforcement Act* are prescribed in regulation. The Municipal Advisory Services staff, have prepared, in consultation with Land Registry, the remaining required forms.

Sample Resolutions

Sample 1 - Single property

Sample 2 - Multiple properties

FORM 1
(Section 3)

List of Lands in Arrears

Name of Municipality _____

PROVINCE OF SASKATCHEWAN

List of lands with arrears of taxes as at _____
Month

Date_____ , _____ . (Section 3(1) of *The Tax Enforcement Act*.

DESCRIPTION OF PROPERTY							
Assessment Number	*Part of Lot*	*Lot*	*Blk.*	*Plan*		*Title Number*	*Total Arrears*
	Part of Section	*Sec.*	*Twp.*	*Rge*	*Meridian*		

SEAL

Submitted to the head of the council

this _____ day of

_____, _____

_____

Treasurer

FORM 2
(Section 4)

TAX ENFORCEMENT LIST

Name of Municipality

PROVINCE OF SASKATCHEWAN

Notice is hereby given under *The Tax Enforcement Act* that unless the arrears and costs appearing opposite the land and title number described in the following list are fully paid before the ____ day of _____, _____, an interest based on a tax lien will be registered against the land.

(Date to be inserted must be at least sixty days after date of advertising)

Note: A sum for costs in an amount required by subsection 4(3) of *The Tax Enforcement Act* is included in the amount shown against each parcel

DESCRIPTION OF PROPERTY								
Part of Lot	Lot	Blk	Plan		Title No.	Total Arrears	Costs Advertising	Total Arrears and Costs
Part of Section	Sec	Twp	Range	Meridian				

Dated this _____ day of _____,

_____
Treasurer

FORM A
[SECTION 2.1]
TAX LIEN

The Tax Enforcement Act

To the Registrar of Titles:

Take notice that all parcels of land specified below are subject to a tax lien pursuant to *The Tax Enforcement Act*.

_____

(Legal Description of Lands, including title number(s))

Dated this _____ day of _____, _____.

(Seal of the municipality)

_____

(Treasurer, Clerk, Administrator or Collector of Taxes)

_____

(Name and Address of Municipality)

FORM 3

TAX ENFORCEMENT RECORD **Assess #**

Assessed Owner		Date of Tax Lien
Address for Service		Interest Register #
		Title Number(s)
Owner #		Interest Number(s)
Registered Owner		
Civic Address		

Legal Description of Property

TAX ENFORCEMENT PROCEDURES

Procedures	Dates	Time spent by Treasurer
Tax Lien Registered		
First Notice Served		
Mediation Board Consent		
Mediation Board Prohibition		
Prohibition Expired		
Final Notice Served		
Request for Transfer		
Title Transferred to Municipality		
Property Advertised/Sold		

Taxable Assessments

Alternate #	Land	Improvements	Total

COST VALUE OF PROPERTY

Costs Securing Title	
Taxes Transferred From Roll: Municipal	
_____ S.D. No.	
_____ S.D. No.	
Hail	
Cost Value of Property	

COSTS SECURING TITLE

Date	Particulars	Folio	Costs	Balance

Redeemed By_____ Date _____ Amount Paid

or

Sold To _____ Date

Address

FORM B
[Section 2.2]

WITHDRAWAL OF TAX LIEN
The Tax Enforcement Act

To the Registrar of Titles:

Take notice that the interest based on a tax lien registered as Interest Number

against

(*Legal Description of Lands, including title number(s)*)

pursuant to *The Tax Enforcement Act* is withdrawn.

Dated this _____ day of _____, _____.

(Seal of the municipality) _____
(*Treasurer, Clerk, Administrator or Collector of Taxes*)

_____
(*Name of Municipality*)

1. Sample resolutions authorizing the clerk/administrator/treasurer or collector of taxes to commence action under *The Tax Enforcement Act* if the property is not redeemed within a specified period of time.

"That the_____ be authorized to commence proceedings under *The Tax Enforcement Act* on any date after _____, _____ to acquire title for Lot_____; Block_____; Plan_____; Title No._____.
Sec._____; Twp. _____; Rge._____; Mer._____;
Title No. _____.

2. "That the_____ be authorized to proceed under *The Tax Enforcement Act* to acquire title for the following described lands:

Lot	Block	Plan		Title No.
Sec.	Twp.	Rge.	Mer.	Title No.

1.
2.
3.

FORM 4.1

Agriculture and Agri-Food Canada
Farm Debt Mediation Service

File No. _____

NOTICE OF INTENT TO REALIZE ON SECURITY
Section 21 of the *Farm Debt Mediation Act*

As required under Section 21 of the *Farm Debt Mediation Act*, you are hereby notified that it is the intent of:

_____
(name of creditor)

To realize on security given against the assets of: _____
(name of farmer)

of: _____
(address)

The security being:

_____ on _____
(type(s) of security) (asset(s))

_____ _____

_____ _____

_____ _____

and you are hereby notified of your right to make application under Section 5 of the *Farm Debt Mediation Act* for a review of your financial affairs, mediation with your creditors, and to obtain a stay of proceedings against this action provided you are eligible and:

a) unable to meet your obligations as they generally become due; or

b) have ceased paying your current obligations in the ordinary course of business as they generally become due; or

c) the aggregate of your property is not, at a fair valuation, sufficient, or if disposed of at a fairly conducted sale under legal process would not be sufficient, to enable payment of all your obligations, due and accruing due.

Any application must be received by Farm Debt Mediation Service within 15 business days of receipt of this notice, failing which a secured creditor may take action to realize on the security.

You may apply for a stay of proceedings by making an application to the *Farm Debt Mediation Act* administrator at:

401 – 1800 Hamilton Street
Regina, SK
S4P 4K7
1-866-452-5556 or (306) 780-5544
Fax: (306) 780-7353

Dated this _____ day of _____ _____ at _____

_____ _____
Signature of Secured Creditor or authorized representative Creditor Phone Number

---

The information you provide on this document is collected by Agriculture and Agri-Food Canada under the authority of the *Farm Debt Mediation Act* for the purpose of facilitating financial arrangements between farmers and their creditors. Personal information will be protected under the provisions of the *Privacy Act* and will be stored in Personal Information Bank AAFC-PPU-227. Information may be accessible or protected as required under the provisions of the *Access to Information Act*.

Copy: 1 Farmer 2 Farm Debt Review Board 3 Creditor

FORM C

[Section 2.3]

NOTICE
The Tax Enforcement Act

TAKE NOTICE that the _____
(Name of Municipality)

intends to be registered as owner under the above Act of the land described at the foot of this document.

The municipality claims title to the land by virtue of an interest based on a tax lien registered against the existing title to the land in the Land Titles Registry as Interest Number(s) _____, and you are required to

TAKE NOTICE that unless you contest the claim of the municipality or redeem the land pursuant to the provisions of the above Act within six months from the service of this notice on you and, subject to the further provisions of *The Tax Enforcement Act*, a certificate of title will be issued to the applicant and you will thereafter be forever estopped and debarred from setting up any claim to, or in respect of, the land.

The amount required to redeem the land may be ascertained on application to the Clerk, Treasurer or Administrator of the municipality.

Dated this _____ day of _____, _____.

(Seal)

_____
(*Treasurer*)

_____
(*Name of Assessed Owner*)

_____
(*Legal Description of Lands, including title number(s)*)

FORM D
[Section 2.4]

(Name of Municipality)

CERTIFICATE AS TO ASSESSED OWNER AND VALUE

I, _____, Treasurer of

the Municipality of

No. _____ certify that the name of the assessed owner of

the following land in the Province of Saskatchewan, that is to say:

May include more than one Title

as that name appears on the last revised assessment roll of the

municipality, is _____

whose address according to that roll is _____

This means last revised assessment roll as of the date the resolution passed pursuant to subsection 22(1) of the Act.

AND I certify that the assessed value of the land, according to that

assessment roll is _____dollars ($ _____).

Dated this _____ day of _____ , _____ .

SEAL

_____

(Treasurer)

FORM E
[Section 2.5]

DECLARATION OF OTHER SERVICES MADE

CANADA
To Wit:

I, _____ , of _____, in the Province of _____, solemnly declare:

That I did serve the attached Six Month/Final Notice Pursuant to *The Tax Enforcement Act* in Form C/Form G by mailing in a registered letter, postage prepaid, at the Post Office of _____ , a true copy of that notice to the persons mentioned below at the addresses and on the dates stated below, and that annexed to this document are the Postmaster's receipts for those letters.

Name	Address	Date of Mailing

And I make this solemn declaration, conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath and by virtue of the *Canada Evidence Act*.

Declared before me at the _____)
)
of _____ , in the)
)
Province of Saskatchewan, this _____ day)
)
of _____, _____)

A Commissioner for Oaths in and for
Saskatchewan or Notary Public

My appointment expires on the _____ day,

of _____ , _____ .

TAX ENFORCEMENT

FORM F
[Section 2.6]

AFFIDAVIT OF PERSONAL SERVICE

I, _____, of _____, in the Province of

Saskatchewan, _____, make oath and say:
(Occupation)

THAT I did, on _____, the _____ day of _____, _____, personally serve

on _____ a true copy of the attached notice marked as Exhibit "A" to this my

Affidavit, by delivering it to and leaving it with the previously mentioned

at _____.

Sworn before me at the _____)
)
of _____, in the)
)
Province of Saskatchewan, this _____ day)
)
of _____, _____.)

A Commission for Oaths in and for
Saskatchewan or Notary Public

My appointment expires on the _____ day,

of _____, _____.

(Note: the following exhibit stamp must be stamped on the Notice)

This is Exhibit "A" referred to in the affidavit of _____ sworn

before me at the _____ of _____, in the Province

of Saskatchewan, this _____ day of _____, _____.

A Commission for Oaths in and for
Saskatchewan or Notary Public

My appointment expires on the _____ day,

of _____.

FORM 5
(Section 24)

REQUEST FOR CONSENT
TO MAKE FINAL APPLICATION FOR TITLE

IN THE MATTER OF *THE PROVINCIAL MEDIATION BOARD ACT*
AND *THE TAX ENFORCEMENT ACT*

To: The Provincial Mediation Board,
2151 Scarth Street
REGINA, Saskatchewan S4P 3V7

(306) 787-5408
(Fax) 787-5574

(Name of Municipality) (Address)

RE: Lot(s) Blk. Plan City/Town/Village/RM of

A Sec. Twp. Rge. West of the _____ Meridian

Title Number(s) _____

Under *The Provincial Mediation Board Act* the written consent of the Board to make Final Application for Title is requested and the following information is submitted in support:

ASSESSED OWNER

(Name)

(Last Known Address)

REGISTERED OWNER
(If different than assessed owner)

(Name)

_____

(Last Known Address)

OCCUPANT OF LAND _____ OF ANY BUILDINGS

Building Use Residential _____ Commercial _____ Farm _____ In Use: Yes _____ No _____

ARREARS OWING TO DATE OF APPLICATION $

CURRENT LEVY (OR LAST YEAR'S) $

ESTIMATED COSTS $ _____ PENALTY RATE ON ARREARS _____%

ASSESSMENT LAND _____ IMPROVEMENTS

ESTIMATED MARKET VALUE OF LAND AND IMPROVEMENTS $

REMARKS:

ENCLOSURES:
COPY OF REGISTRY TITLE
(UPDATED WITHIN 1 YEAR)
$20.00 FEE

DATE
CONTACT PERSON
TELEPHONE NO.
ROLL NO.
AGENT

Full details on the request for consent will assist the Provincial Mediation Board in the processing of the application. The following comments provided by the Board are intended to assist in its preparation:

Remarks

1. Date and amount of last payment.

2. Show name of mortgagee(s) if there is one.

3. Steps taken by treasurer for collection.

4. General information on registered owner, such as place of employment, or problems which could be a factor in the tax arrears.

General Information Requested

1. Attach copy of the Title (from ISC)

2. Provide any information that pertains to the collection of taxes on the property or communication that you may have with the registered owner, both before and after request for consent is filed with the Board. It is essential that the Board be informed.

3. Be sure you state where last service was made. It could be at an address different from the assessed or registered owners address shown.

4. Show the tax arrears to date e.g. if request for consent filed February 15, 2003, show tax arrears as of February 15, 2003.

5. There can be more than one title placed on an application. A fee of $20 must be provided for each application. This can be recovered as a cost of tax enforcement.

6. If the treasurer is advised of bankruptcy and files as a creditor with the trustee, the Board should be advised.

The Board may assist in problems such as having title transferred to a party with proven equitable interest in the land; or when property is sold under tax enforcement, order profit from the sale, after payment of taxes, arrears and costs, to be returned to the registered owner or to be applied to tax arrears on any other lands in the municipality of the same owner.

To assist the treasurer in the collection of property tax arrears before tax enforcement proceedings have commenced, the services of the Provincial Mediation Board may be used in the area of debt consolidation.

FORM G
[Section 2.7]

FINAL NOTICE PURSUANT TO *THE TAX ENFORCEMENT ACT*

TAKE NOTICE that the Municipality of _____ intends, on the expiration of 30 days from the date set out below, to request the Registrar of Titles to issue title to the land described below by virtue of an interest based on a tax lien registered against the existing title to that land in the Land Titles Registry on the _____ day of _____, _____ , as Interest Number(s) _____UNLESS you redeem that land pursuant to the provisions of the Act within 30 days from the date set out below, and that on issue of Title for that land to the Municipality of _____ pursuant to that request, you will thereafter be forever estopped and debarred from setting up any claim to or in respect of that land.

Dated at _____ , in the Province of Saskatchewan, this _____ day of _____ , _____ .

(Seal)

_____
(Treasurer)

_____
(Name of Assessed Owner)

_____
(Legal Description of Lands including title number(s))

NOTE: This Notice must be mailed or delivered on the same day it is dated.

FORM H

[Section 2.8]

REQUEST TO REGISTRAR TO ISSUE TITLE

To:

The Registrar of Titles

The _____
(Name of Municipality)

requests to be registered as owner pursuant to the provisions of *The Tax Enforcement Act*, of the following land situated in the Province of Saskatchewan and being composed of:

by virtue of interest based on a tax lien registered against the existing title to that land in the Land Titles Registry as Interest Number _____ , the land not having been redeemed.

Dated at _____ , in the Province of Saskatchewan, this _____ day

of _____ , _____ .

_____
(*Treasurer*)

(Seal)

TAX ENFORCEMENT

AFFIDAVIT OF VALUE
[To form part of Form H]

CANADA
PROVINCE OF SASKATCHEWAN
To Wit:

I, _____, of the _____

of _____, in the Province of Saskatchewan, _____,
(Occupation)

make oath and say:

1. I am _____,

of the _____
(State name of municipality)

2. The value of each parcel of land mentioned in the within request, together with all buildings and other improvements on each parcel, is in my opinion as follows, and no more:

Separate valuation required for each parcel	Legal Description of Each Parcel	Value
More than one parcel may only be included in certain circumstances		

Delete and initial 3, 4, and 5, if assessed value greater than $2,000

3. The assessed value of each parcel of land, according to the last revised assessment roll, is

Identify Parcel	Value

4. The arrears of taxes imposed against each parcel have not been paid and no payment of taxes has been made on the parcels in the two years immediately preceding the service of the notice mentioned in subsection 26(1) of *The Tax Enforcement Act*.

5. No person is residing on any of the parcels.

Sworn before me at the _____)
)
of _____ , in the)
)
Province of Saskatchewan, this _____) _____
)
day of _____ , _____ .)

A Commissioner for Oaths in and for
Saskatchewan or Notary Public

My appointment expires on the _____ day,

of _____ , _____ .

FORM 6

SALE BY TENDER

1. The (City, Town, Village, Resort Village, Rural Municipality) of _____ No. _____ offers for sale the following property

   Property Description

2. A tender must be submitted in a sealed envelope marked Aproperty tender addressed to the (City, Town, Village, Resort Village, Rural Municipality) of

   Address

3. Tenders must be postmarked by (time specified by municipality) on _____ _____ , _____
   Date

4. A certified cheque to the municipality for 5% of the amount of the tender must accompany the tender.

5. Highest, or any tender, not necessarily accepted.

6. Successful bidder will have 30 days to provide the balance of cash to complete the purchase.

Dated the _____day of _____ , _____ .

Administrator

FORM 7
AFFIDAVIT

CANADA)
)
PROVINCE OF SASKATCHEWAN)
)
TO WIT)

I _____ of the (City, Town, Village, Rural Municipality) of
_____, in the Province of Saskatchewan _____, make oath and say:
(occupation)

1. That I was personally present and did see _____ who is personally known to me to be the person named
duly sign, seal and execute the same for the purpose named in _____.

2. That the same was executed at the (City, Town, Village, Rural Municipality) of _____ , in the Province of Saskatchewan, and that I am the subscribing witness thereto.

3. That I know the said _____ and he/she is, in my belief, of the full age of eighteen years or more.

Sworn before me at the _____)
(City, Town, Village, RM))
)
of _____ , in the Province of)
)
Saskatchewan, this ____ day of _____,)
)

A Commissioner for Oaths in and
for the Province of Saskatchewan

My Appointment Expires _____.

FORM 8
AFFIDAVIT OF IDENTITY

CANADA)
)
PROVINCE OF SASKATCHEWAN)
)
TO WIT)

I _____ of the (City, Town, Village, Rural Municipality) of _____, in the Province of Saskatchewan _____, make oath and say:
(occupation)

1. That _____ , the registered owner of

_____

(Lot/Block/Plan/Sec/Twp/Rge/Mer)

and that _____ the assessed owner of

_____

(Lot/Block/Plan/Sec/Twp/Rge/Mer)

who is personally known to me, is one and the same person.

2. That I know the said _____ and he/she is, in my belief, of the full age of eighteen years or more.

Sworn before me at the)
_____ of)
_____in)
the Province of Saskatchewan)
this _____day of _____.)

A Commissioner for Oaths in and
for the Province of Saskatchewan
My Appointment Expires _____.

FORM 9

Request to Reduce Six Month Waiting Period after Registration of Tax Lien
Subsection 22 (1.1), *The Tax Enforcement Act*

The _____ hereby requests that the six month period before it can
(Name of Municipality)
authorize proceedings to request title to the following land:

_____

_____

(Legal Description of Land)

be reduced and that it be allowed to immediately authorize proceedings, or on such date as the Provincial Mediation Board deems reasonable.

The reason for such request is based on the following information:

1. ___ A reasonable expectation that buildings that are part of the parcel will deteriorate if action is not taken.

2. ___ The low value of the parcel of land.

3. ___ The high cost of maintaining, repairing and cleaning the parcel, including the cost of cleaning environmental contaminants, relative to the value of the parcel.

4. ___ The abandonment of the parcel by the owner.

5. ___ The high amount of arrears of taxes owing with respect to the parcel relative to the value of the parcel.

Details of reason(s) are as follows: _____

_____

_____

_____

Date of Request: _____
Mailing Address: _____
Phone Number: _____
Contact Name: _____

Send to: The Provincial Mediation Board, 2151 Scarth Street, Regina, Saskatchewan, S4P 3V7
Phone 787-5408 Facsimile 787-5574

Appendix E

FURTHER INFORMATION

Municipal Advisory Services Unit
Department of Government Relations and Aboriginal Affairs
1855 Victoria Avenue
REGINA, Saskatchewan
S4P 3V7
Inquiries: Telephone: (306)787-8808
Fax: (306)787-3641

9th Floor, 122 3rd Avenue North
SASKATOON, Saskatchewan
S7K 2H6
Inquires: Telephone: (306)933-6922
Fax: (306)933-7720

Box 5000
LA RONGE, Saskatchewan
S0J 1L0
Inquiries: Telephone: (306)425-4320
Fax: (306)425-2401

Buffalo Narrows
Telephone: (306)235-4450
Fax: (306)235-1727

Provincial Mediation Board
2151 Scarth Street
REGINA, Saskatchewan
S4P 3V7

Telephone: (306) 787-5408
Fax: (306) 787-5574

Agriculture and Agri-Food Canada
Farm Debt Mediation Service
401 – 1800 Hamilton Street
REGINA, Saskatchewan
S4P 4K7

Telephone: 1-866-452-5556 or (306)780-5544
Fax: (306)780-7353

Official Administrator
Public Guardian and Trustee of Saskatchewan
1870 Smith Street
REGINA, Saskatchewan
S4P 3V7

Telephone: (306)787-5424
Fax: (306)787-5065

Appendix F

Completing the Forms for Tax Enforcement

The following Appendix will provide an illustration on how to complete the forms (including ISC forms) required in tax enforcement proceedings. This example on how to complete forms will outline the tax enforcement proceedings for the town of Lostmyhat. For the purpose of this example, the Town of Lostmyhat will need the following information:

Client number- 100245333
Account number- 100047222
Password- ABC123
Client number associated with COBRA number-101012123
Provincial Mediation Board Client # 100789987

1. **Forms Required to Register a Tax Lien**

Bob Smith, a resident in the Town of Lostmyhat, did not pay his taxes and as a result, the taxes became arrears at the end of the year.

The following May, Betty Jarvis, Administrator for the Town of Lostmyhat prepared the List of Lands in Arrears (which Bob Smith was listed) and submitted it to the head of Council. Council approved the list and Betty proceeded to advertise the List in *The Lostmyhat Chronicle*.

Sixty days has expired, and Bob has still has not paid his taxes. Administrator Betty Jarvis is now preparing to register a tax lien against the title.

Her first step was to perform a search for title. Betty has decided to perform a "Quick Search" for title to obtain the necessary information. (See Page 2, Tax Enforcement Manual on "How to Perform a Quick Search"). Betty viewed the title and printed it out for her records. The cost to view a title detail is $10.00.

Province of Saskatchewan

Land Titles Registry

Title

Title #: 123456789

Status: **Active**

Parcel Type: **Surface**

Parcel Value:

Title Value:

Converted Title: **300000012**

As of: **15-Jul-2002 10:05:33**

Last Amendment Date: **12-Dec-2001**

Issued: **12-Dec-2001 15:33:25**

Bob Smith is the registered owner of Surface Parcel #100023100

Reference Land Description: Lot 10Blk/Par 12Plan 65R10130
Extension 0
As described on Certificate of Title 300000012

This title is subject to any registered interests set out below and the exceptions, reservations and interests mentioned in section 14 of *The Land Titles Act, 2000*.

Addresses for Service:

Name	Address
Owner:	
Bob Smith	**210 Beret Place Lostmyhat, Saskatchewan, Canada**
Client #: 400010308	

Notes:

Parcel Class Code: Unknown

Now that Betty has received the information from the title that is needed to register at tax lien, she must now download the following required ISC forms to "Register an Interest".

a. Land Registry Packet Cover Page;
b. Application for Interest Registration (2 pages);
c. *Begin Attachment Sheet.*

The following steps are required to complete the form.

1. On the Land Registry Packet Cover Page, fill in the Packet Sheet Count, Application Count, Client number, Account number and password (numbers relating to where the fee to register a tax lien will be charged) for the municipality. For Interest Registration, the Packet Sheet Count will be 5 (five sheets) and the Application Count will be 1 (performing only one application, registering a tax lien).

2. Complete Page 1 of the Application for Interest Registration (Tax Lien).
   (i) Enter the Interest type field as "Tax Lien".
   (ii) Select "No Conditions" because Betty wants to register the tax lien regardless of whether or not the title changes.
   (iii) Under "Attach Interest To:" list the title number to which the lien will apply. For this example the Title number is 123456789.

3. Complete Page 2 of the "Application for Interest Registration".
   (i) The Fractional Share will be entered as 1/1, because the municipality will hold the whole Interest in the tax lien.
   (ii) Enter the Client number and Municipality Name in Section A.

- Include the *Begin Attachment Sheet*, behind which is the prescribed Form A, Tax Lien, which is shown in *The Tax Enforcement Regulations*. It is important to ensure that the municipal seal is clearly visible when submitting the packet.

The cost to register an Interest with ISC is $25.00 per interest registered, plus a $10.00 submission fee for submitting the packet.

A properly completed Application for Interest Registration should resemble the following:

Information Services Corporation of Saskatchewan

USE THE BARCODE NUMBER FOR FUTURE INQUIRIES REGARDING THIS PACKET

Packet Sheet Count	Application Count
5	1

Land Registry Packet Cover Page

Complete either Section A or B

Section A - Existing Client Information

Client Number	Your Reference Number	Account Number	Account Password
100245333	Smith 1	100047222	ABC123

Section B - New Client Information

Last Name

First Name

Second Name

Third Name

OR

Firm or Other Name

Address

City

Province/State

Country (if outside Canada)

Postal/Zip Code

Phone Number (include Area Code)

Fax Number (include Area Code)

E-mail Address

TSC-EBS-TPP0001-2001 05 30

Information Services Corporation

105346100

Land Registry Packet Cover Page

Section C - Credit Card Payment:

☐ Visa ☐ MasterCard

Card Number

Expiry Date (MM/YY)

Print Cardholder Name

Amount (must be entered)

(Note: This amount will be credited to your account.)

Cardholder Signature

RINTSET

Information Services Corporation of Saskatchewan

Application Sequence Number: 1

Application Sheet Count: 4

Application for Interest Registration

Interest Information

Interest Type (see instruction sheet)

Tax Lien

Note: If an interest based on a mortgage is intentionally registered as another interest type, no compensation is payable pursuant to subsection 84(2) of *The Land Titles Act, 2000* for any loss, damage or deprivation suffered by any party, as a result of such registration.

Holder's Mortgage or Interest Reference Number (will be noted on verification statement for applicant's reference only)

ONE of the following conditions MUST be selected

☑ No Conditions **OR** Conditional Registration Date and Time (DD-MM-YYYY HH: MM: SS) **OR** ☐ Free and Clear Registration

Scheduled Expiry Date (DD/MM/YYYY)

Interest Value:

Feature Number (if applicable)

Description of Interest (Up to 180 characters) (Do NOT enter if accompanied by an Attachment)

Attach Interest To: (one number per row)

Parcel Number	Title Number	Interest Number	Share Number	Application Sequence Number	Abstract Number	*	**	FOR OFFICE USE ONLY (DD/MM/YYYY)
	123456789					☐	☐	
						☐	☐	
						☐	☐	
						☐	☐	
						☐	☐	
						☐	☐	

* **Dominant** - For the following Interest Types only: Easement Mutual, Easement Non-Mutual, Party Wall Agreement, Restrictive Covenant Mutual and Restrictive Covenant Non-Mutual. Parcel Number must be indicated.

** **Benefiting Interest** - For Postponement Interest Type only

Complete page 2

Information Services Corporation of Saskatchewan

Application for Interest Registration (continued)

Fractional Share 1 / 1

Interest Share Setup - (for each Interest Holder complete one of Section A or B)

Section A - Interest Holder(s) with Client Number(s)

Note: Use Client Application form to amend Client Information. Do NOT include in Packet.

Client Number(s)	Corporation Name OR Client Name (First, Second, Third and Last)
100245333	Town of Lostmyhat

Section B - Interest Holder(s) without Client Number(s) **Note: This will not create Corporation Number(s)**

Corporate OR Client Name: Last | First | Second | Third

Client Address | City | Province/State | Country (if outside Canada) | Postal/Zip Code

E-mail Address | Phone Number (include Area Code) | Fax Number (include Area Code)

Corporate OR Client Name: Last | First | Second | Third

Client Address | City | Province/State | Country (if outside Canada) | Postal/Zip Code

E-mail Address | Phone Number (include Area Code) | Fax Number (include Area Code)

Fractional Title Share /

Interest Share Setup - (for each Interest Holder complete one of Section A or B)

Section A - Interest Holder(s) with Client Number(s)

Note: Use Client Application form to amend Client Information. Do NOT include in Packet.

Client Number(s)	Corporation Name OR Client Name (First, Second, Third and Last)

Section B - Interest Holder(s) without Client Number(s) **Note: This will not create Corporation Number(s)**

Corporate OR Client Name: Last | First | Second | Third

Client Address | City | Province/State | Country (if outside Canada) | Postal/Zip Code

E-mail Address | Phone Number (include Area Code) | Fax Number (include Area Code)

Corporate OR Client Name: Last | First | Second | Third

Client Address | City | Province/State | Country (if outside Canada) | Postal/Zip Code

E-mail Address | Phone Number (include Area Code) | Fax Number (include Area Code)

(Complete Additional Interest Holders form if required)

Information Services Corporation

Begin Attachment Sheet

Instructions

Use the Begin Attachment Sheet to separate the bar-coded application/request sheets from documentation you would like to submit to support your request.

Use the Begin Attachment Sheet for submissions in both paper format and electronic format (e-mail, e-fax, CD-ROM).

Do not use this Begin Attachment Sheet to separate Application/Request Sheets that do not have supporting documentation.

Example 1:

When submitting a Plan Processing Packet Cover Page with a Plan Processing Request Sheet and a Plan on paper with additional supporting documentation add this Begin Attachment Sheet between the Request Sheet and the Plan. This indicates the end of the request and the beginning of the plan that you have attached. The order for submitting this package would be the Packet Cover Page first, the Request Sheet, the Begin Attachment Sheet, followed by the Plan and other supporting documentation.

Example 2:

When submitting a Land Registry Packet Cover Page, with a Land Registry Application Sheet and a mortgage for example on paper add this Begin Attachment Sheet between the Application Sheet and the mortgage. This indicates the end of the request and the beginning of the mortgage. The order for submitting this package would be the Packet Cover Page first, the Application Sheet, then the Begin Attachment Sheet followed by the mortgage.

FORM A

[SECTION 2.1]
TAX LIEN

The Tax Enforcement Act

To the Registrar of Titles:

Take notice that all parcels of land specified below are subject to a tax lien pursuant to *The Tax Enforcement Act*.

Lot 10, Block12, Plan 65R10130 Extension 0 **Title Number 123456789**

(*Legal Description of Lands, including title number(s)*)

Dated this **15** day of **May**, **200X**.

Betty Jarvis
(*Treasurer, Clerk, Administrator or Collector of Taxes*)

Town of Lostmyhat, Box 36, Lostmyhat, SK, S2A 1P2
(*Name and Address of Municipality*

Once the tax lien is registered, the Title should resemble the following:

Province of Saskatchewan

Land Titles Registry

Title

Title #: 123456789

Status: **Active** As of: **15-Jul-200X 10:05:33**

Parcel Type: **Surface** Last Amendment Date: **12-Dec-200X**

Parcel Value: Issued: **12-Dec-200X 15:33:25**

Title Value:

Converted Title: **300000012**

Bob Smith is the registered owner of Surface Parcel #100023100

Reference Land Description: Lot 10Blk/Par 12Plan 65R10130
Extension 0
As described on Certificate of Title 300000012

This title is subject to any registered interests set out below and the exceptions, reservations and interests mentioned in section 14 of *The Land Titles Act, 2000*.

Registered Interests

Interest #:
200056761 Tax Lien **Value:**
Reg'd: 16-May-200X 00:00:00
Expiry Date: N/A

Holder
Town of Lostmyhat
Box 36
Lostmyhat, Saskatchewan, Canada
Client #: 101012123
Int. Register #: 200012399
Converted Instrument #: 300000012

Addresses for Service:

Name	**Address**
Owner:	
Bob Smith	**210 Beret Place Lostmyhat, Saskatchewan, Canada**
Client #: 400010308	

Notes:

Six months after the tax lien has been registered, Council for the Town of Lostmyhat passed a resolution authorizing the treasurer to proceed for title. Betty must now complete the "Six Month Notice" (Form C and Form D) and send it by either registered mail or deliver it personally. For this example, Betty has served the notice by registered mail. Please note that the treasurer is to mail out Form C to the assessed owner. (The Form D is kept for office records.

FORM C

[Section 2.3]

NOTICE
The Tax Enforcement Act

TAKE NOTICE that the Town of Lostmyhat
(Name of Municipality)

intends to be registered as owner under the above Act of the land described at the foot of this document. The municipality claims title to the land by virtue of an interest based on a tax lien registered against the existing title to the land in the Land Titles Registry as Interest Number(s) **200056761**

and you are required to

TAKE NOTICE that unless you contest the claim of the municipality or redeem the land pursuant to the provisions of the above Act within six months from the service of this notice on you and, subject to the further provisions of *The Tax Enforcement Act*, a certificate of title will be issued to the applicant and you will thereafter be forever estopped and debarred from setting up any claim to, or in respect of, the land.

The amount required to redeem the land may be ascertained on application to the Clerk, Treasurer or Administrator of the municipality.

Dated this **16** day of **November**, **200X**.

(Seal)

Betty Jarvis
(*Treasurer*)

Bob Smith
(*Name of Assessed Owner*)

Lot 10, Block 12, Plan 65R10130 Ext. # 0 Title #123456789
(*Legal Description of Lands, including title number(s)*)

FORM D
[Section 2.4]

Town of Lostmyhat
(Name of Municipality)

CERTIFICATE AS TO ASSESSED OWNER AND VALUE

I, **Betty Jarvis**, Treasurer of the Municipality of **Lostmyhat** No. _____ certify that the name of the assessed owner of the following land in the Province of Saskatchewan, that is to say:

May include more than one Title.

as that name appears on the last revised assessment roll of the municipality, is **Bob Smith**

whose address according to that roll is **210 Beret Place Lostmyhat, Saskatchewan**

This means last revised assessment roll as of the date the resolution passed pursuant to subsection 22(1) of the Act.

AND I certify that the assessed value of the land, according to that assessment roll is **Fifty- Five Thousand** dollars ($ **55,000**).

Dated this **16** day of **November** , **200X** .

Seal
Town of Lostmyhat
Incorp. 1911

Betty Jarvis
(Treasurer)

TAX ENFORCEMENT T-2 REG 1

FORM E
[Section 2.5]

DECLARATION OF OTHER SERVICES MADE

CANADA
To Wit:

I, **Betty Jarvis**, of **Lostmyhat**, in the Province of **Saskatchewan**, solemnly declare:

That I did serve the attached **Six Month** Final Notice Pursuant to *The Tax Enforcement Act* in **Form C**/Form G by mailing in a registered letter, postage prepaid, at the Post Office of **Lostmyhat**, a true copy of that notice to the persons mentioned below at the addresses and on the dates stated below, and that annexed to this document are the Postmaster's receipts for those letters.

Address	Name	Date of Mailing
210 Beret Place, Lostmyhat, Saskatchewan	**Bob Smith**	**Nov. 16, 200X**

And I make this solemn declaration, conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath and by virtue of the *Canada Evidence Act*.

Declared before me at the **Credit Union**)
)
of **Lostmyhat**, in the)
)
Province of Saskatchewan, this **16** day) **Betty Jarvis**
)
of **November**, **200X**)

Joan Johnson
A Commissioner for Oaths in and for
Saskatchewan or Notary Public
My appointment expires on the

30th day of **June**, **200X**.

Six months has passed since the notice has been served, and Bob Smith still has not paid his taxes. Betty will now complete the "Request for Consent" Form supplied by the Provincial Mediation Board. A copy of the Title must be attached with the application

FORM 5
(Section 24)

REQUEST FOR CONSENT
TO MAKE FINAL APPLICATION FOR TITLE

IN THE MATTER OF *THE PROVINCIAL MEDIATION BOARD ACT*
AND *THE TAX ENFORCEMENT ACT*

To: The Provincial Mediation Board,
2151 Scarth Street
REGINA, Saskatchewan S4P 3V7

(306) 787-5408
(Fax) 787-5574

Town of Lostmyhat — Box 36, Lostmyhat, Saskatchewan

(Name of Municipality) (Address)

RE: Lot(s) **10** Blk **12** Plan **65R10130 Ext.# 0** City/**Town**/Village/RM of **Lostmyhat**

Sec. Twp. Rge. West of the _____ Meridian

Title Number(s) **123456789**

Under *The Provincial Mediation Board Act* the written consent of the Board to make Final Application for Title is requested and the following information is submitted in support:

ASSESSED OWNER **Bob Smith**

(Name)

210 Beret Place, Lostmyhat, Saskatchewan
(Last Known Address)

REGISTERED OWNER **same**

(If different than assessed owner)

(Name)

(Last Known Address)

OCCUPANT OF LAND _____ OF ANY BUILDINGS _____

Building Use Residential **X** Commercial _____ Farm _____ In Use: Yes **X** No _____

ARREARS OWING TO DATE OF APPLICATION $ **1523.65**

CURRENT LEVY (OR LAST YEAR'S) $ **643.20**

ESTIMATED COSTS $57.00 _____ PENALTY RATE ON ARREARS **10** %

ASSESSMENT LAND **4500** IMPROVEMENTS **50,500**

ESTIMATED MARKET VALUE OF LAND AND IMPROVEMENTS $ **55,000**

REMARKS:

ENCLOSURES:
COPY OF REGISTRY TITLE
(UPDATED WITHIN 1 YEAR)
$20.00 FEE

DATE **May 17, 200X**
CONTACT PERSON **Betty Jarvis**
TELEPHONE NO. **(306) 393-1234**
ROLL NO. **505013200**
AGENT **Town of Lostmyhat**

The Provincial Mediation Board has granted consent to the municipality to proceed with tax enforcement on the Bob Smith property. Betty remembers being told at the tax enforcement workshop she attended in the spring that it was now the responsibility to register Provincial Mediation Board Consent as a sub-interest to the tax lien.

Betty must download the following forms to register Provincial Mediation Board consent:
a) Land Registry Packet Cover Page
b) Application for Interest Registration (2 pages)
c) *Begin Attachment Sheet*
Behind the Begin Attachment Sheet, the treasurer will attach the letter from the Provincial Mediation Board that grants consent to continue proceeding for title.

Completion of Forms

The registration of Provincial Mediation Board consent will be registered almost exactly like a tax lien. However there are two major differences.

First, the treasurer will want to register Provincial Mediation Board Consent as a sub-interest to the tax lien. Registering consent as a sub-interest means that once the lien is removed all the interests attached to that lien will be removed as well. Therefore, on page one of "Application for Interest Registration", the treasurer will enter the tax lien interest number under the "Interest Number" column. Please note if the treasurer does not register Provincial Mediation Board Consent as a sub-interest to the tax lien, then the municipality will have to request the Provincial Mediation Board to complete an Interest Authorization Form (provided by ISC) which will be attached to the Interest Discharge Packet allowing the municipality to discharge Provincial Mediation Board Consent.

Second, the municipality is registering Provincial Mediation Board Consent on behalf of the Provincial Mediation Board. Therefore, on Page 2 of the "Application for Interest Registration" the treasurer will enter the Client Number and Name provided by the Provincial Mediation Board.

The cost to register Provincial Mediation Board Consent is $50.00 for each interest registered, plus a $10.00 fee for packet submission.

Information Services Corporation of Saskatchewan

USE THE BARCODE NUMBER FOR FUTURE INQUIRIES REGARDING THIS PACKET

Packet Sheet Count	Application Count
5	1

Land Registry Packet Cover Page

Complete either Section A or B

Section A - Existing Client Information

Client Number	Your Reference Number	Account Number	Account Password
100245333	Smith 1	100047222	ABC123

Section B - New Client Information

Last Name

First Name

Second Name

Third Name

OR

Firm or Other Name

Address

City

Province/State

Country (if outside Canada)

Postal/Zip Code

Phone Number (include Area Code)

Fax Number (include Area Code)

E-mail Address

ISC-EBS-TPP0001-2001 05 30

Information Services Corporation

105346100

Land Registry Packet Cover Page

Section C - Credit Card Payment: ☐ Visa ☐ MasterCard

Card Number

Expiry Date (MM/YY)

Print Cardholder Name

Amount (must be entered)

(Note: This amount will be credited to your account.)

Cardholder Signature

RINTSET

Information Services Corporation of Saskatchewan

Application Sequence Number: 1

Application Sheet Count: 4

Application for Interest Registration

Interest Information

Interest Type (see instruction sheet)

Provincial Mediation Board Consent

Holder's Mortgage or Interest Reference Number (will be noted on verification statement for applicant's reference only)

ONE of the following conditions MUST be selected

☑ No Conditions **OR** Conditional Registration Date and Time (DD-MMM-YYYY HH: MM: SS) **OR** ☐ Free and Clear Registration

Scheduled Expiry Date (DD/MM/YYYY) | Interest Value | Feature Number (if applicable)

Description of Interest (Up to 180 characters) (Do NOT enter if accompanied by an Attachment)

Attach Interest To: (one number per row)

Parcel Number	Title Number	Interest Number	Share Number	Application Sequence Number	Abstract Number	*	**	FOR OFFICE USE ONLY (DD/MM/YYYY)
		200056761				☐	☐	
						☐	☐	
						☐	☐	
						☐	☐	
						☐	☐	
						☐	☐	
						☐	☐	
						☐	☐	

* **Dominant** - For the following Interest Types only: Easement Mutual, Easement Non-Mutual, Party Wall Agreement, Restrictive Covenant Mutual and Restrictive Covenant Non-Mutual. Parcel Number must be indicated.

** **Benefiting Interest** - For Postponement Interest Type only

Complete page 2

Information Services Corporation of Saskatchewan

Application for Interest Registration (continued)

Fractional Share 1 / 1

Interest Share Setup - (for each Interest Holder complete one of Section A or B)

Section A - Interest Holder(s) with Client Number(s)

Note: Use Client Application form to amend Client Information. Do NOT include in Packet.

Client Number(s)	Corporation Name OR Client Name (First, Second, Third and Last)
100789987	Provincial Mediation Board

Section B - Interest Holder(s) without Client Number(s) **Note: This will not create Corporation Number(s)**

Corporate OR Client Name: Last | First | Second | Third

Client Address | City | Province/State | Country (if outside Canada) | Postal/Zip Code

E-mail Address | Phone Number (include Area Code) | Fax Number (include Area Code)

Corporate OR Client Name: Last | First | Second | Third

Client Address | City | Province/State | Country (if outside Canada) | Postal/Zip Code

E-mail Address | Phone Number (include Area Code) | Fax Number (include Area Code)

Fractional Share /

Interest Share Setup - (for each Interest Holder complete one of Section A or B)

Section A - Interest Holder(s) with Client Number(s)

Note: Use Client Application form to amend Client Information. Do NOT include in Packet.

Client Number(s)	Corporation Name OR Client Name (First, Second, Third and Last)

Section B - Interest Holder(s) without Client Number(s) **Note: This will not create Corporation Number(s)**

Corporate OR Client Name: Last | First | Second | Third

Client Address | City | Province/State | Country (if outside Canada) | Postal/Zip Code

E-mail Address | Phone Number (include Area Code) | Fax Number (include Area Code)

Corporate OR Client Name: Last | First | Second | Third

Client Address | City | Province/State | Country (if outside Canada) | Postal/Zip Code

E-mail Address | Phone Number (include Area Code) | Fax Number (include Area Code)

(Complete Additional Interest Holders form if required)

Information Services Corporation

Begin Attachment Sheet

Instructions

Use the Begin Attachment Sheet to separate the bar-coded application/request sheets from documentation you would like to submit to support your request.

Use the Begin Attachment Sheet for submissions in both paper format and electronic format (e-mail, e-fax, CD-ROM).

Do not use this Begin Attachment Sheet to separate Application/Request Sheets that do not have supporting documentation.

Example 1:

When submitting a Plan Processing Packet Cover Page with a Plan Processing Request Sheet and a Plan on paper with additional supporting documentation add this Begin Attachment Sheet between the Request Sheet and the Plan. This indicates the end of the request and the beginning of the plan that you have attached. The order for submitting this package would be the Packet Cover Page first, the Request Sheet, the Begin Attachment Sheet, followed by the Plan and other supporting documentation.

Example 2:

When submitting a Land Registry Packet Cover Page, with a Land Registry Application Sheet and a mortgage for example on paper add this Begin Attachment Sheet between the Application Sheet and the mortgage. This indicates the end of the request and the beginning of the mortgage. The order for submitting this package would be the Packet Cover Page first, the Application Sheet, then the Begin Attachment Sheet followed by the mortgage.

Provincial Mediation Board Consent

Under Section 7(1) of *The Provincial Mediation Board Act* R.S.S., c. P-33, The Provincial Mediation Board hereby gives Consent to:

The Town of Lostmyhat

As the six month time period after filing the Tax Lien having expired, to take Title under Section 24 of the *Tax Enforcement Act* R.S.S. to the following properties:

Legal Description of Lands	Title Number(s)
Lot 10, Block 12 Plan 65R10130 Ext. 0	123456789

Dated at the City of Regina, in the Province of Saskatchewan the 10th day of June, 200X.

ISC has approved Mediation Board Consent. The Title will now look as follows:

Province of Saskatchewan

Land Titles Registry

Title

Title #: 123456789

Status: **Active** As of: **15-Jul-200X 10:05:33**

Parcel Type: **Surface** Last Amendment Date: **12-Dec-200X**

Parcel Value: Issued: **12-Dec-200X 15:33:25**

Title Value:

Converted Title: **300000012**

Bob Smith is the registered owner of Surface Parcel #100023100

Reference Land Description: Lot 10Blk/Par 12Plan 65R10130
Extension 0
As described on Certificate of Title 300000012

This title is subject to any registered interests set out below and the exceptions, reservations and interests mentioned in section 14 of *The Land Titles Act, 2000*.

Registered Interests

Interest #:
200056761 Tax Lien **Value:**
Reg'd: 16-May-200X 00:00:00
Expiry Date: N/A

Holder
Town of Lostmyhat
Box 36
Lostmyhat, Saskatchewan, Canada
Client #: 101012123
Int. Register #: 200012399
Converted Instrument #: 300000012

Interest #:
200062345 Provincial Mediation Board Consent **Value:**
Reg'd:12-Jun-200X 00:00:00
Expiry Date: N/A

Holder
Provincial Mediation Board
2151 Scarth Street
Regina, Saskatchewan, Canada
Client #: 100789987
Int. Register #: 200003083

Addresses for Service:

Name	**Address**
Owner:	
Bob Smith	**210 Beret Place Lostmyhat, Saskatchewan, Canada**
Client #: 400010308	

Notes:**Parcel Class Code:Unknown**

Now that Provincial Mediation Board Consent is registered, Betty proceeds to prepare the "Thirty Day Final Notice, Form G", which is prepared similar to the "Six Month Notice, Form C". Betty will send Form G to Bob Smith by registered mail.

TAX ENFORCEMENT T-2 REG 1

FORM G
[Section 2.7]

FINAL NOTICE PURSUANT TO *THE TAX ENFORCEMENT ACT*

TAKE NOTICE that the Municipality of **Lostmyhat** intends, on the expiration of 30 days from the date set out below, to request the Registrar of Titles to issue title to the land described below by virtue of an interest based on a tax lien registered against the existing title to that land in the Land Titles Registry on the **16** day of **May**, **200X**, as Interest Number(s) **200056761** UNLESS you redeem that land pursuant to the provisions of the Act within 30 days from the date set out below, and that on issue of Title for that land to the Municipality of **Lostmyhat** pursuant to that request, you will thereafter be forever estopped and debarred from setting up any claim to or in respect of that land.

Dated at **Lostmyhat**, in the Province of Saskatchewan, this **15** day of **June**, **200X**.

Betty Jarvis
(Treasurer)

Bob Smith
(Name of Assessed Owner)

Lot 10, Block 12, Plan 65R10130 Ext. # 0 Title #123456789
(Legal Description of Lands including title number(s))

TAX ENFORCEMENT T-2 REG 1

FORM E
[Section 2.5]

DECLARATION OF OTHER SERVICES MADE

CANADA
To Wit:

I, **Betty Jarvis**, of **Lostmyhat**, in the Province of **Saskatchewan**, solemnly declare:

That I did serve the attached Six Month/**Final Notice Pursuant** to *The Tax Enforcement Act* in Form C/**Form G** by mailing in a registered letter, postage prepaid, at the Post Office of **Lostmyhat**, a true copy of that notice to the persons mentioned below at the addresses and on the dates stated below, and that annexed to this document are the Postmaster's receipts for those letters.

Name	Address	Date of Mailing
Bob Smith	**210 Beret Place, Lostmyhat, Saskatchewan**	**June 15, 200X**

And I make this solemn declaration, conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath and by virtue of the *Canada Evidence Act*.

Declared before me at the Credit Union)
of Lostmyhat, in the)
Province of Saskatchewan, this 15 day) Betty Jarvis
of June, 200X)

Joan Johnson
A Commissioner for Oaths in and for
Saskatchewan or Notary Public

My appointment expires on the 30th day,
of June, 2006.

Upon the expiration of thirty days, Betty can now apply to the Registrar to issue title to the municipality. Since there is only one title that needs to be transferred, Betty can use the "Application for Transfer (Single Title)". If multiple titles were to be transferred, then Betty would have to use "Application for Transfer (Part 1: Surrender)" and "Application for Transfer (Part 2:Setup)"

Betty must now go to the ISC website and download the following forms:

a) Land Registry Packet Cover Page
b) Application for Transfer (Single Title)
c) Titles Affidavit of Values
d) Print Title Request (optional).

Betty must also complete Form H "Request to Registrar to Issue Title" and "Affidavit of Value" form which will be placed in the packet after the "Application for Transfer (Single Title)" form.

Please note – using Form H –"Request to Registrar to Issue Title" as an attachment to your packet, all financial interests, including the Tax Lien and Provincial Mediation Board Consent, will be automatically discharged.

The cost to transfer the title in this example would be $185.00. ($175.00 if there is no Print Title Request sent with packet). For multiple title transfers, the costs are as follows:

	Title Setup	**Title Surrender**	**Title Print**
$0-$500	Free	Free	$10
$501-$8400	$12.50	$12.50	$10
$8401 and up	0.15% based on value of the title	0.15% based on value of the title	$10

The packet should be completed as follows:

108240960

PTPSREG

Information Services Corporation of Saskatchewan

USE THE BARCODE NUMBER FOR FUTURE INQUIRIES REGARDING THIS PACKET

Packet Sheet Count	Application Count
7	1

Land Registry Packet Cover Page

Complete either Section A or B

Section A - Existing Client Information

Client Number	Your Reference Number	Account Number	Account Password
100245333	Smith 1	100047222	ABC123

Section B - New Client Information

Last Name

First Name

Second Name

Third Name

OR

Firm or Other Name

Address

City

Province/State

Country (if outside Canada)

Postal/Zip Code

Phone Number (include Area Code)

Fax Number (include Area Code)

E-mail Address

ISC-EBS-IPP0001-2001 05 30

Information Services Corporation

108240960

Land Registry Packet Cover Page

Section C - Credit Card Payment: ☐ **Visa** ☐ **MasterCard**

Card Number

Expiry Date (MM/YY)

Print Cardholder Name

Amount (must be entered)

*(**Note**: This amount will be credited to your account.)*

Cardholder Signature

RTTLTXFR

Information Services Corporation of Saskatchewan

Application Sequence Number: 1 | Application Sheet Count: 6

Application for Transfer (Single Title)

Please make sure Authorizations are included.

Existing Title Number (if known): 123456789 **OR** Application Sequence Number:

New Owners:

☑ Single Owner ☐ Joint Tenants ☐ Joint Tenants with no survivorship

For each new owner complete one of Section A or B (Corporation must complete Section A)

Section A - New Owner(s) with Client Number(s) **Note: Use Client Application form to amend Client Information. Do NOT include in Packet.**

Client Number(s)	Client Name (First, Second, Third and Last OR Corporation Name)
100245333	Town of Lostmyhat

Section B - New Owner(s) without Client Number(s) **Note: Will not create Corporation Number(s)**

Client Name: Last | First | Second | Third | Phone Number (include Area Code)

Client Address | City | Province/State | Country (if outside Canada) | Postal/Zip Code

E-mail Address | Fax Number (include Area Code)

Client Name: Last | First | Second | Third | Phone Number (include Area Code)

Client Address | City | Province/State | Country (if outside Canada) | Postal/Zip Code

E-mail Address | Fax Number (include Area Code)

New Title Value: $55,000.00 (New Title Value represents this title's share in the parcel)

☑ No Conditions **OR** Conditional Registration Date and Time (DD-MMM-YYYY HH: MM: SS.NNN) **OR** ☐ Free and Clear

BUT subject to Saskatchewan Writ Registry writ or maintenance order numbers

ISC-LTR-STA0001-2002 06 14 **(Complete an Additional Title Owners form if required)**

Information Services Corporation of Saskatchewan

Titles Affidavit of Value

I, Betty Jarvis, of Lostmyhat in the Province of Saskatchewan make oath and say that:

1. An application to register a transfer of the land described in the title or titles listed below is being made to the Registrar of Titles.

2. The value of the land, including all buildings or other improvements, for each of the title or titles listed below, is, to the best of my knowledge, as follows:

Title Number	123456789	Value	$55,000
Title Number		Value	
Title Number		Value	
Title Number		Value	

(fair market value, rounded down to nearest dollar)

(Add an additional row for each additional title as required.)

OR

3. The value of all the land, including all buildings or other improvements, in the titles listed below, is, to the best of my knowledge

(fair market value, rounded down to nearest dollar).

For the purposes of establishing separate values to the land described below, the total value given above should, in my opinion, be allocated as follows:

Title Number	Value
Title Number	Value
Title Number	Value
Title Number	Value

(Add an additional row for each additional title as required.)

4. I make this affidavit for the purpose of enabling the Registrar of Titles to register the transfer of the land described above, and establishing a value for the new title or titles which are to be issued, based on the values provided herein.

JURAT

Sworn before me at Lestmyhat ,)
in the Province of Saskatchewan ,)
this 15th day of July , 20XX.)

Betty Jarvis
Signature

)
A Commissioner for oaths in and for)
Saskatchewan or Notary Public or)
other person authorized to take oaths)
Commissioner for Oaths (specify).)
My commission/appointment expires)
30/06/2003 (dd/mm/yy).)
or being a Solicitor)

ISC-LTR-TAV0001 2003 05 07

T-2 REG 1

TAX ENFORCEMENT

FORM H

[Section 2.8]

REQUEST TO REGISTRAR TO ISSUE TITLE

To:

The Registrar of Titles

The _____Town of Lostmyhat_____
(Name of Municipality)

requests to be registered as owner pursuant to the provisions of *The Tax Enforcement Act*, of the following land situated in the Province of Saskatchewan and being composed of:

Lot 10, Block 12, Plan Number 65R10130

by virtue of interest based on a tax lien registered against the existing title to that land in the Land Titles Registry as Interest Number __200056761_____ _____ , the land not having been redeemed.

Dated at _Lostmyhat_____ , in the Province of Saskatchewan, this _15_____ day

of _July_____ , _200X_____ .

Seal
Town of Lostmyhat
Incorp. 1911

____Betty Jarvis_____
(*Treasurer*)

TAX ENFORCEMENT T-2 REG 1

AFFIDAVIT OF VALUE
[To form part of Form H]

CANADA
PROVINCE OF SASKATCHEWAN
To Wit:

I, Betty Jarvis, of the Town

of Lostmyhat, in the Province of Saskatchewan, Treasurer,
(Occupation)

make oath and say:

1. I am the treasurer,

   of the Town of Lostmyhat.
   (State name of municipality)

2. The value of each parcel of land mentioned in the within request, together with all buildings and other improvements on each parcel, is in my opinion as follows, and no more:

Separate valuation required for each parcel	Legal Description of Each Parcel	Value
More than one parcel may only be included in certain circumstances	*Lot 10, Block 12, Plan Number 65R10130*	*$55,000.00*

Sworn before me at the Credit Union)
)
of Lostmyhat, in the)
)
Province of Saskatchewan, this 15) Betty Jarvis
)
day of July, 200X)

Joan Johnson
A Commissioner for Oaths in and for
Saskatchewan or Notary Public

My appointment expires on the 30th day,

of June, 2006.

Information Services Corporation of Saskatchewan

Title Print Reques

☐ Send 1 copy(ies) of the Title Print to the Client on the Packet Cover Page after this packet is registered.

☐ By Preferred Method of Delivery (existing Client only)

☐ By mail

☑ By Fax

☐ By E-mail

NOTE: If you choose by fax or by e-mail but you did not provide a fax number or e-mail address on your original Client Application, the title print will be sent by mail.

☐ Send ____ copy(ies) of the Title Print to:

Client Number (if known) | Name

OR

Client Name: Last | First | Second | Third

Client Address | City | Province/State | Country (if outside Canada) | Postal/Zip Cod

E-mail Address | Fax Number (include Area Code)

☐ By mail ☐ By Fax ☐ By E-mail

☐ Send ____ copy(ies) of the Title Print to:

Client Number (if known) | Name

OR

Client Name: Last | First | Second | Third

Client Address | City | Province/State | Country (if outside Canada) | Postal/Zip Code

E-mail Address | Fax Number (include Area Code)

☐ By mail ☐ By Fax ☐ By E-mail

☐ Send ____ copy(ies) of the Title Print to:

Client Number (if known) | Name

OR

Client Name: Last | First | Second | Third

Client Address | City | Province/State | Country (if outside Canada) | Postal/Zip Cod

E-mail Address | Fax Number (include Area Code)

☐ By mail ☐ By Fax ☐ By E-mail

ISC-LTR-TPR0001-2002 08 14

Withdrawal of a Tax Lien

The last example dealt with the steps Administrator Betty Jarvis would have to follow in order to obtain title though tax enforcement.

Suppose however Bob Smith decides to pay his taxes and accrued costs. Administrator Betty Jarvis would have to download the following forms:

a) Land Registry Packet Cover Page
b) Application for Interest Discharge

Betty would also have to complete prescribed Form B "Withdrawal of Tax Lien".

Completing the forms

On the Land Registry Packet Cover Page fill in the Client number, Reference, account number and Password for the Town of Lostmyhat. At the top of the page the Packet Sheet Count would be 3 and the Application Count would be 1.

Complete the Application for Interest Discharge.
- In the Interest Type Field, enter "Tax Lien".
- In the Interest Register Number Field, enter the Interest Register Number as shown on the Title.
- Under Interest Numbers to be discharged, enter the interest number as shown on the Title.

At the top of the Application for Discharge, the treasurer will enter 1 in the Application Sequence Number field and enter 2 in the Application Sheet Count field.

The treasurer will include Form B "Withdrawal of Tax Lien" as the last page of the packet.

Before completing the "Application for Withdrawal" forms, the treasurer (if not done at an earlier time) should print a copy of the title from the ISC website to obtain the interest number and interest register number associated to the tax lien.

ISC does not charge a fee for discharging an Interest.

Province of Saskatchewan

Land Titles Registry

Title

Title #: 123456789

Status: **Active** As of: **15-Jul-200X 10:05:33**

Parcel Type: **Surface** Last Amendment Date: **12-Dec-200X**

Parcel Value: Issued: **12-Dec-200X 15:33:25**

Title Value:

Converted Title: **300000012**

Bob Smith is the registered owner of Surface Parcel #100023100

Reference Land Description: Lot 10Blk/Par 12Plan 65R10130
Extension 0
As described on Certificate of Title 300000012

This title is subject to any registered interests set out below and the exceptions, reservations and interests mentioned in section 14 of *The Land Titles Act, 2000*.

Registered Interests

Interest #:
200056761 Tax Lien **Value:**
Reg'd: 16-May-200X 00:00:00
Expiry Date: N/A

Holder
Town of Lostmyhat
Box 36
Lostmyhat, Saskatchewan, Canada
Client #: 101012123
Int. Register #: 200012399
Converted Instrument #: 300000012

Addresses for Service:

Name	**Address**
Owner:	
Bob Smith	**210 Beret Place Lostmyhat, Saskatchewan, Canada**
Client #: 400010308	

Notes:
Parcel Class Code: Unknown

105346111

PTPSREG

Information Services Corporation of Saskatchewan

USE THE BARCODE NUMBER FOR FUTURE INQUIRIES REGARDING THIS PACKET

Packet Sheet Count	Application Count
3	1

Land Registry Packet Cover Page

Complete either Section A or B.

Section A - Existing Client Information

Client Number	Your Reference Number	Account Number	Account Password
100245333	Smith1	100047222	ABC123

Section B - New Client Information

Last Name

First Name

Second Name

Third Name

OR

Firm or Other Name

Address

City

Province/State

Country (if outside Canada)

Postal/Zip Code

Phone Number (include Area Code)

Fax Number (include Area Code)

E-mail Address

ISC-EBS-1PP0001-2001 05 30

Information Services Corporation

105346111

Land Registry Packet Cover Page

Section C - Credit Card Payment: ☐ Visa ☐ MasterCard

Card Number

Expiry Date (MM/YY)

Print Cardholder Name

Amount (must be entered)

(Note: This amount will be credited to your account.)

Cardholder Signature

RINTDSCHG

Information Services Corporation of Saskatchewan

Application Sequence Number: 1

Application Sheet Count: 2

Application for Interest Discharge

Please make sure Authorizations are attached.

Interest Type

Tax Lien

SECTION A - Discharge of Writ or Maintenance Order that auto-attached in the same packet.

Application Sequence Number

Saskatchewan Writ Registry Number

SECTION B - Discharge of Interest

Interest Register Number

200012399

Interest Numbers to be discharged

200056761			

ISC-LTR-IRD0001-2002 01 09

TAX ENFORCEMENT T-2 REG 1

FORM B
[Section 2.2]

WITHDRAWAL OF TAX LIEN
The Tax Enforcement Act

To the Registrar of Titles:

Take notice that the interest based on a tax lien registered as Interest Number **200056761**

against

Legal Description	Title Number(s)
Lot 10, Block 12, Plan 64R10130 Ext. 0	**123456789**

(*Legal Description of Lands, including title number(s)*)

pursuant to *The Tax Enforcement Act* is withdrawn.

Dated this **30th** day of **May**, **200X**.

Betty Jarvis
(*Treasurer, Clerk, Administrator or Collector of Taxes*)

Town of Lostmyhat
(*Name of Municipality*)